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SUSTAINABILITY INFORMATION FROM SWEDISH TOURISM COMPANIES – WHAT, WHERE AND FOR WHOM?

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Abstract

Purpose: Within the tourism industry, there is a considerable focus on sustainable tourism. One way for tourism service providers to address these issues and present their sustainability work is through annual reports, sustainability reports and homepages. Sustainability report is a way for tourism companies to be more legitimate and accountable toward their stakeholders. The research objective, with this study, was to investigate and analyze Swedish tourism service providers' sustainability information. What kind of sustainability information is presented? Where is the sustainability information presented and for whom?

Design/methodology/approach: The data for this study was collected mainly during December 2015-February 2016. The research design was constructed as a qualitative explorative study on tourism companies and how they present their work with sustainability (economic, social and environmental) for their stakeholders. Data was collected from 50 different tourism companies in Sweden from their annual reports, sustainability reports and their home pages. They are large-sized tourism companies with a yearly turnover between 5-50 million euros.

Findings: The result shows that what they present is often focused on social or environmental sustainability (not both dimensions). The tourism service providers are all presenting economic sustainability since they must do an annual report yearly. Another conclusion is that they do not use sustainability report as their communication channel to show accountability and legitimacy to their stakeholders. Home pages are used mostly for presenting their sustainability work despite that there are large differences between how much information from the companies. The stakeholders seem to be mainly the customers.

Research/practical implications: It still seems like that many tourism companies do not see the benefits in sustainable tourism. If tourism companies want to be legitimate and accountable concerning sustainability they have the possibility to present more information about their sustainable information to stakeholders and conduct even more efforts on sustainability issues in their everyday business life. It would be interesting to make interviews to gain more insight in what they want to communicate to their stakeholders concerning their sustainability work. It would also be interesting to compare with other countries and culture concerning tourist companies' sustainability work and their communication to stakeholders.

Originality/value: The main value of this paper is that the study focuses on large sized tourism companies that must present a sustainability report from 2017. The European Union has decided to make it mandatory for large sized companies to present sustainability reports in 2017 and this study is therefore interesting since it shows their sustainability work before this law is implemented.

Keywords: sustainability information, sustainability report, tourism service providers, environmental sustainability, social sustainability

JEL Codes: JEL Q01, JEL Q55, JEL L83

Introduction

Sustainable tourism is nowadays well-established as an important research field as well as in the tourism industry. The real starting point came with the Brundtland Commission Report in 1987 but improvement and application has been slow within the tourism industry. An outcome from the Brundtland report was that companies started in early 1990s to show environmental reports. It continued with social reports in the mid-1990s. In early 2000, sustainability reports was presented that included all three sustainability dimensions (e.g. economic, social and environmental issues). *“Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development”* (GRI, 2016). Research shows that the reasons for companies to make sustainable reports is not clear and differs between them (Mahoney, Thorne, Cecil and LaGore, 2013). The main reason why it is not that common with sustainable reports among companies might be because of an absence of clear framework. Among the companies that make sustainable reports it is differences concerning what they include. There are also companies that do sustainability reports just for “greenwashing” which means that the companies do it for their stakeholders and not to because they want to be more sustainable. Today, more companies present more information than just traditional financial accounting (Dumay, Guthrie and Farneti, 2010). Sweeney and Coughlan (2008) argue that sustainability reporting is used for several reasons like satisfy stakeholders, show accountability as well as legitimacy. It is also as a way of communicating with the company’s stakeholders. The trend is that more and more companies make sustainability reports. In 2007, the Swedish government decided that all state-owned companies had to make sustainability reports. They also decided that the reports should be based on the guidelines from GRI. The Global Reporting Initiative (GRI) is a framework for companies on how to create sustainability reports with focus on how a company influences from an economic, a social and an environmental perspective. The sustainability reports also had to be certified by an independent party the same way as financial reports. The idea was that the state-owned companies should be role models concerning social and environmental responsibility (Borglund, Frostenson and Windell, 2010). The European Union has decided through a directive that it will be mandatory for all companies that fulfils two of the following three conditions to present their sustainability reports. The first condition is that the company must have more than 250 employees. The second condition is that the company must have a yearly turnover over 35 million euro. The third and final condition is that the company must have assets of 17.5 million euro. Until 2017, and for companies that not

fulfils these conditions, it is still a voluntary act to make sustainability reports. Some countries and international institutions have created their own principles for how their sustainability reports should be structured and what it should contain. Among these principles and guidelines the most well-known is GRI (Dumay, Guthrie and Farneti, 2010). It is problematic that companies can choose by themselves how they present their sustainability work since many do it for marketing and not for real evaluation. It is actually many different stakeholders like for instance employees, customers, suppliers, creditors and public authorities that determines the success of the company and they may all pursue different economic, social and environmental dimensions (Buchholz and Rosenthal, 2005; Laplume et al, 2008; Dilling, 2009; Hahn and Kühnen, 2013). It is therefore, with the help of sustainability reports, that companies can present sustainability information with the aim to increase transparency, improve brand value, reputation and legitimacy, and motivate employees and contributing to corporate sustainability (Lozano and Huisinigh, 2011). The research objective, with this study, is to investigate and analyze Swedish tourism companies' sustainability information. The research aim will be further explored through the following research questions:

RQ1: What kind of sustainability information is presented by tourism companies?

RQ2: Where is the sustainability information presented by tourism companies?

RQ3: Whom are the stakeholders of the tourism companies that sustainability information are created for?

1 Literature review

1.1 Sustainable reporting

Garrad and Fyall (1998) state that despite that sustainable tourism is a well-established research topic there is not yet one common definition. From this perspective, it is interesting to explore the field of sustainability reporting and how this field could be more adopted by tourism companies. As previous mention, GRI is the most frequently used guideline within sustainability reporting. There are other organizations that tried to standardize but still GRI is most used. GRI is a non-governmental organization that was founded in 1997 with the aim of helping companies to make sustainability reports (e.g. economic, social and environmental). Elkington (1997) state that it is important for companies to integrate social and environmental

dimensions to their business. The triple bottom line focus on the three dimension of sustainability; economic, social and environmental sustainability but uses the three P's instead (profit, people and planet). GRI is not a guideline that will be a one-size-fits-all-company but should rather be adjusted to the specific company. GRI also has two standards; core or comprehensive and depending on a company's needs it should choose the best fitted among these but also think of their stakeholder when choosing. GRI (2016) believe that it is not the quality of the report that should be in focus, nor either the company's performance but rather the degree of applied guidelines. It is the stakeholders that the company should keep in mind and make sure to report relevant information to them. The framework of GRI can be summarized in this simplified model:

Table 1: The sustainability dimensions of GRI

Sustainability reporting (GRI)		
Economic	Social	Environmental
Economic results	Employment	Material
Market presence	Relation between employees and management	Energy
Indirect economic impact	Health and security in work	Water
	Education	Biological diversity
	Diversity and equality	Emission (air, water and waste)
		Products and services
		Compliance
		Transport
		Investments for environmental protection

Source: Sörensson and Jansson (2016, p. 106).

1.2 Legitimacy

Legitimacy is the relation between the company and the surrounding society. The company strive to follow socially constructed norms and values that exist in the community to achieve legitimacy and therefore gain existence from the community (Deegan, 2002). Suchman (1995, p. 574) defines legitimacy as *“a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions”*. It is therefore important for companies to gain acceptance by the society for its actions (Suchmann, 1995). The problem is that norms and expectations might vary in different regions and it is depending on the community. It is the community in which

the company operates that decides what is needed to reach legitimacy. Research has shown that companies that is not perceived as legitimate has problems to last on the market (O'Donovan, 2002). It is not enough just to follow the norms and values that exist today in society, companies must also keep an eye on changes in the surrounding environment and adapt to maintain its legitimacy. It is what society believe a company do that counts, not what is actually done. Research also show that some companies do sustainability reporting more as a symbolic act to gain its legitimacy (Hooghiemstra, 2000). Companies with low environmental performance might be affect by their legitimacy status (Bansal and Clelland, 2004). Suchmann (1995) argue that there are two different approaches to legitimacy theory. One approach is the strategic where legitimacy is seen as an asset and a competitive advantage. The second approach, the institutional, see legitimacy more as a core belief for the company. Previous research have shown that companies can create legitimacy and a good reputation among its stakeholders by issuing sustainability reports (Deegan, 2002; Lim & Tsutsui, 2012). It is often more important with what a company tell its stakeholder than what is actually done and therefore it is focused on marketing (e g green-washing or self-laundry) (Ratanajongkol, Davey and Low, 2006; Zavattaro, 2010; Lim and Tsutsui, 2012). Sustainability reporting for these companies is more a symbolic act with the aim to gain legitimacy from their stakeholders.

Media have a strong influence on what people think of different companies and this might be the reason for an increased level of annual sustainability reports (Brown and Deegan, 2012). For a company to gain more legitimacy they can change their behaviors or practice or even be in doing more symbolic activities, like for instance work with legitimate organizations or companies, so that they can gain legitimacy without changing the company's actual behaviors (Buhr, 1998). It is crucial to both gain and maintain legitimacy from stakeholders in society for successful companies (Dowling and Pfeffer, 1975).

1.3 Stakeholder theory

Stakeholder theory can also provide insights similar to those of legitimacy theory gives and is a commonly used theory to try to explain why organizations working on sustainability reporting. It overlaps legitimacy theory since both focus on the company's interaction with society. One difference between them is that legitimacy theory focuses on the expectations of the organization meanwhile stakeholder theory focuses more on the social contract that exists between the company and its stakeholders (Deegan and Unerman, 2011). Different stakeholders have different desires and effects on the company based on their influence over the company (Porter and Kramer, 2011). They should therefore receive different information about the

company that could include sustainability reports. There are many different stakeholders to a company and often are they divided into primary and secondary stakeholders. Primary stakeholders are those of great importance for a company like shareholders, investors and banks. One should be aware that companies often have many more stakeholder of different importance like customers, employees, government and suppliers. It is therefore important with sustainability information that addresses the needs from all these stakeholders. It might be problematic since they may ask for diverse information. Therefore, the company must rank their importance and often it is the money that is most importance (e.g. earns the most money as possible). Different stakeholders might also search for information in different ways and in different places like annual reports, sustainability reports, homepages, media and printed materials. This had led to that companies have different information for different stakeholders in different places. Issues that the companies address can be profit, good working conditions, low prices, high quality, environmental concerns and social awareness. Some companies therefore use sustainability reports as a strategic plan to the stakeholders to show them a certain image. One difference is that the annual reports often focus on shareholders, banks and other credit actors meanwhile sustainability reports focused towards the customers. The customers are often seen as a secondary stakeholder groups after the shareholders (Dumay, Guthrie and Farneti, 2010; Waligo, Clarke and Hawkins, 2013).

1.4 Accountability

Accountability is also combined with legitimacy and stakeholder theory but focus on what companies are accountable for and what kind of information provides to stakeholders. The idea is to present dependable and trustworthy accounts to the company's stakeholders on their environmental and social accomplishments. Gray (2007) believes that it should be mandatory to present sustainability reports from an accountability perspective. As previously mentioned, sustainability reporting is voluntary for private owned companies but will from 2017 be mandatory for companies within the European Union if two of the following criteria are fulfilled: companies with more than 250 employees (1), a yearly turnover over 35 million euro (2) or total assets of 17, 5 million euro (3). Among accountability researcher the issue of voluntary or mandatory sustainability reporting is discussed. For those companies that do it voluntary it might be a competitive advantage but it will also cost to make the report. On the other hand, could sustainability reporting help both stakeholders as well as the company (Unerman and O'Dwyer, 2007). Gray (2007, p. 181) argues that: *"reporting almost never offers a complete picture of organizational activity, social responsibility reporting is exceptionally*

selective, sustainability reporting, despite protestations to the contrary is yet to address sustainability and accountability is not discharged". "The lack of regulation has been identified as a barrier to improving quality within the accountability literature arguing that while sustainability reporting remains a voluntary process, companies will not discharge accountability". Milgrom (1981) state that there is an information gap between companies and its investors. It will always be the companies that have more information about upcoming events and possible future performance (Healy and Palepu, 2001). The same knowledge gap might exist concerning social and environmental issues for the company. The company knows for instance its processes, products and wastes and have much more insight on its social and environmental behavior compared to its stakeholders. The company can therefore, since they are aware of all environmental significances, choose whether and how to spread this knowledge to their stakeholders. Among researcher this information asymmetry is seen from different perspectives. Some of them believe that the benefits for investors was a main reason for using environmental reporting as a strategy (Cormier and Magnan, 2003). Others have argued that information asymmetry could impact the quality of the reporting (Brown and Hillegeist, 2007; Healy and Palepu, 2001). If the quality is higher it will then also reduce the information asymmetry between the company and some of its stakeholders. To reduce an information gap there is a need for higher quality of the sustainability reports; another issue is than information asymmetry and sustainability reporting. The stakeholders that ought to read these reports may not be able to review the quality of it. Schaltegger (1997) state is that the knowledge is useless if the stakeholder does not understand its message. Companies must reduce the use of difficult language to make the information easy for the stakeholder to understand and it must also be relevant knowledge. It can be tough for stakeholders to value the knowledge and can therefore make wrong choices because of incomplete information (Schaltegger, 1997).

2 Method

This study is part of a larger project that has resulted in different studies (e g papers with different approaches). The study was designed with a qualitative approach. The data was collected mainly during December 2015-February 2016. The explorative study focusses on different Swedish tourism companies and how they present their work with sustainability (economic, social and environmental) for their stakeholders. This paper is based on data from 50 different selected tourism companies in Sweden (e g hotels, restaurants and activity companies). The data collection took place in several different steps. The first step was to use

the homepage www.allabolag.se. This home page registers all limited companies in Sweden. At the homepage, I selected all companies that was categorized as hotels, restaurants and activity companies. These companies had to have a yearly turnover between 5-50 million euros (50-500 million SEK). The companies were sorted by size and I started with the hotels, restaurants and activity companies with the highest turnover. The reason why the study focus on larger companies is that the European Union decided in directive 2014/95/EU that larger companies within the EU must do sustainability reporting from year 2017. It is the guidelines from Global Reporting Initiative (GRI) that constructs the sustainable reports according to EU. I therefore find it interesting to study these tourist companies before it is mandatory to make sustainability reports. The 50 different tourism companies were studied in the following way. First the company's annual report was studied to investigate what sustainability information that was presented there. I also investigated if the companies had any sustainability reports and how this information was presented. Finally, I studied each company's homepage to see if there was any sustainability information there. All the data used for this study is therefore secondary data (e.g. written documentation from annual reports, sustainability reports and home pages). The data is therefore from many different sources. I used the GRI framework (table 1) to analyze the data with an interpreted approach.

3 Findings and discussion

The tourist companies present little sustainability information to their stakeholders. All companies show their economic sustainability through their annual report which is mandatory. In the annual reports, about 20 % of the tourist companies mention social and/or environmental sustainability issues in their text. About half of them are mention their environmental sustainability work meanwhile the other half are mentioning social sustainability with focus on equality and cultural diversity. There is only a couple of tourist companies that address both social and environmental sustainability. They often just mention their sustainability work in a short sentence or two. The rest of the tourism service providers mention nothing in their annual report about social or environmental sustainability. The main stakeholder group for the annual report are the owner, investors and banks. It seems like these stakeholders do not focus on social or environmental sustainability dimensions, but just the economic (mainly economic results and less information about market presence and indirect economic impact). Only two tourism service providers have sustainability reports. These sustainability reports have extensive

information about the companies work with both environmental and social sustainability. All areas that are addressed in the simplified framework from GRI are mentioned.

The home pages present sustainability information in different ways. About half of the investigated tourism companies have some kind of social or environmental sustainability information on their homepages. I have identified three categories of tourist companies based on their sustainable information; strong sustainable voice (1), weak sustainable voice (2) and silent sustainable voice (3). The group categorized as “strong sustainable voice” are companies that have extensive sustainable information on their home page. There is both environmental and social sustainability issues that they address. These companies do often work according to some kind of ecolabel like ISO14001, “the swan” or “the green key”. The tourism companies are well aware of what kind of social and environmental issues that are a problem for their type of company (hotel, restaurant or activity company). Therefore, they present what kind of changes they have done and will do to become a more sustainable tourism company. Some of these strong sustainable talkers are focused more on one sustainable dimension despite that they are presenting information about both of them. This result is similar to previous studies that tourism companies seem to focus on one of the sustainability dimensions at a time (Sörensson, 2010; Sörensson, 2011). These tourism companies seem to gain legitimacy and accountability but is really focused on sustainable issues. It is not just a show but seems to be a real interest and they seem to be serious about sustainability issues.

The second group that are categorized as “weak sustainable voice” are presenting some kind of sustainability information on their homepages for their stakeholders. The information is often short without any kind of argumentation. They often focus on one dimension of some kind like that they serve fair trade coffee, social welfare projects for sick people, handicapped people or poor people. The social dimensions is not focused on employees but rather social actions of some kind. Environmental issues that are mentioned by this type of small sustainable talkers are often that they use local produced food, reduce, reuse and recycle in a larger extent. It seems like these companies are trying to gain legitimacy and accountability towards their stakeholders without any real effort.

More than half of the tourism service providers investigated in this study are categorized as “silent sustainable voice”. That means that they do not have sustainability information of any kind (despite the economic in the annual reports). The companies are all large sized with a yearly turnover between 5-50 million euros. The tourism companies seem to have the financial possibilities to work with the company to become a more sustainable tourism company in the

future. These tourism companies do not seem to be interested in presenting any sustainably information and they are probably not doing any real effort yet.

Conclusion

The tourism companies that are included in this study are large. They have an annual turnover between 5-50 million euros so it seems like they have money. They have not yet seen the benefits of becoming more sustainable otherwise; all of them would be showing their stakeholders their sustainability work. There are three types of tourism companies that present different amount of sustainability information to their stakeholders (eg strong sustainable voice (1), weak sustainable voice (2) and silent sustainable voice (3)). Many of the tourism companies will in 2017 make sustainable reports since it will be mandatory for them. It is interesting to see that most of the sustainable information are presented on their home pages. It seems like the information are there mainly for customers. One could ask if different stakeholders should ask for more sustainability information from the tourism companies. It still seems like that many tourism companies do not see the benefits in sustainable tourism. If tourism companies want to be legitimate and accountable concerning sustainability they have the possibility to present more information about their sustainable information to stakeholders and conduct even more efforts on sustainability issues in their everyday business life.

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